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RECORDS**

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CHAPTER 2**ACCOUNTING ORGANIZATION, DOCUMENTATION
AND RECORDS****0201 GENERAL**

Accounting activities will be organized in a manner to ensure effective internal control over the United States (U.S.) Government's income, expenditures, funds, property, and other assets.

0202 RESPONSIBILITIES

020201. Accounting activities are responsible for:

- A. Managing, using and supplementing the standard accounting systems to meet the needs of the serviced activity.
- B. Assisting serviced activities in developing analysis procedures for their use.
- C. Providing serviced activities timely and accurate reports on obligations and expenses incurred by their activities.
- D. Providing assistance to budget analysts based on the interrelationships between accounting and budgeting.
- E. Scheduling periodic meetings with serviced activities to ensure accounting support provided meets the needs of the serviced activity.

020202. Serviced activities are responsible for monitoring actual performance to the budget for determining the current status of each job, revising resource estimates as needed, and determining if remaining uncommitted resources are sufficient to meet the year's mission requirements.

020203. Managerial accountants are responsible for:

- A. Providing accounting advice to the installation commander, Director for Resource Management (DRM), and other installation or tenant activities for both appropriated and nonappropriated funds.
- B. Developing analysis procedures for the DRM and activity directors.
- C. Providing assistance to budget analysts and activity directors.

D. Interpreting accounting policy.

E. Verifying the availability of funds and monitoring status of financial activity to preclude/detect violations of government statutes or other funding limitations.

0203 ACCOUNTING ACTIVITY

020301. General. The accounting activity is the organization responsible for recording, summarizing, verifying, and reporting accounting transactions. The accounting activity is normally organized into an accounting operations division, a reports & analysis division and a systems administration division. Though not mandatory, this particular organizational structure is used to explain the responsibilities and inner workings of an accounting activity. Names of the divisions and functions may be different to meet unique mission or operating requirements. However, the basic functions and internal controls described in this regulation must be performed. See Appendix C for the Accounting Management Control Checklist.

020302. Accounting Operations Division. Accounting operations division will:

A. Provide accounting service to serviced activities. This includes receiving, controlling, validating, recording, analyzing, and reporting accounting transactions that affect the assets, costs, liabilities, revenue, and proprietary and budgetary accounts.

B. Maintain a transmittal control system for all source documents. Classify and batch all documents as required for processing. However, when there is an automated interface, the retention and control of source documents remains at the originating site (i.e., installation).

C. Maintain operational control of all accounting documents, listings, and reports and make required distribution.

D. Analyze incoming source documents for accuracy, validity and timeliness. Research documents that contain errors in the accounting classification or which contain insufficient supporting documentation, resolve discrepancies, and take other appropriate action.

E. Correct accounting classification on copies of daily disbursing/collection vouchers and coordinate these corrections on the original voucher.

F. Control and process transactions for others (TFO), transactions by others (TBO) and interfund transactions.

G. Maintain appropriation reimbursement and accounts receivable records to control initial billing, debt aging, billing follow-up, interest and penalty assessment, and uncorrectable debt transfers.

- H. Process all Supply discrepancy Reports (SDRs).
- I. Provide daily business accounting support to non-integrated disbursing stations.
- J. Control and maintain all accounting system edit master files. Also, perform a continuing review on all system output to identify procedural problems and exception trends.
- K. Report statutory violations in accordance with the Department of Defense Financial Management Regulation (DoDFMR), Volume 14 and this regulation.
- L. Ensure the use of commitment registers for all unexpired funds by the accountable financial managers. This includes assisting the manager to resolve differences between the accounting subsystem and the financial manager's records.
- M. Reconcile, analyze, and submit to appropriate recipients all status of installation funds reports and related subsidiary reports and general ledger balances. This includes errors identified by higher headquarters.
- N. Verify reimbursable transactions in relation to corresponding obligations and accrued expenditures.
- O. Verify obligations, accrued expenditures, and reimbursable activity estimating practices and inform serviced activities of significant deviations from actual amounts.
- P. Monitor the collection of accounts receivable; advise serviced activities of debtors and suggested collection strategy; and transfer uncollectible individual out of service debts to Defense Finance and Accounting Service - Denver Center (DFAS-DE).
- Q. Reconcile open travel advances maintained by travel with related unliquidated obligations.

020303. Reports and Analysis Division. The reports and analysis branch will:

- A. Perform analysis of serviced activities' resource management, financial services and accounting processes. This includes developing and using the accounting internal control program to ensure the accuracy and timeliness of accounting and other resource management operations.
- B. Establish and monitor performance statistics over time that reflect the direction of key accounting, program director and allowance/allotment level performance.

C. Monitor all transactions, records and reports affecting cash accountability. This includes analyzing all original disbursement and collection vouchers for accuracy and performing a sample analysis of vouchers to validate computation of entitlements; prompt payment performance; and cash management efforts to protect against fraudulent payments. Correct errors found by other accounting areas and ensure that daily business voucher corrections are made on TFO voucher copies if needed.

D. Examine and reconcile local depository bank statements, cash blotter, check register, cash book statement of accountability supporting schedules, and official credit statements to each other. Review the check recertification program, including monthly reconciliation of disbursements, disbursing officer's (DO) deposit accounts, deposits in transit, and coordinate reconciliations with disbursing and Federal Reserve Banks (FRB).

E. Ensure that all fiscal year end balances are properly reflected as beginning balances in the new fiscal year. Reconcile accounts payable contracts and orders and accrued and unpaid accounts payable with the subsidiary ledger. Reconcile the statement of inventory memorandum entries with the applicable general/subsidiary accounts.

F. Reconcile and submit the Data Element Management Accounting Report (DELMAR) to the DFAS Center for Sustaining Forces - Indianapolis. This includes RCS CSCFA-302A, RCS CSCFA-302T, and RCS CSCFA-304 reports.

G. Serve as the focal point for researching and reconciling errors identified by higher headquarters.

★ H. Maintain source document files to support open DO budget clearing and deposit fund account balances. Validate all proposed DO budget clearing and deposit fund account disbursements. Follow-up for disposition of the DO budget clearing and deposit fund account transactions and balances.

I. Prepare transmittal papers to forward original vouchers to the Federal Records Center as appropriate.

J. Take action to resolve all accounting problems shown by audits, various quality assurance visits, reports of discrepancy, or installation financial activity reports.

020304. Systems Administration Division. The systems administration division will:

A. Provide technical advice on all aspects of standard accounting systems and resolve problems associated with development, implementation, interfaces and routine processing.

B. Review all accounting problem areas involving accounting systems.

C. Establish and maintain internal systems controls and develop and use systems file reconciliations.

D. Serve as the finance and accounting officer's or Operating Location (OPLOC) director's point of contact with the Information Management Office (IMO). This includes coordinating and controlling the scheduling of automatic data processing (ADP) systems processing support and monitoring the systems output to ensure that each cycle is properly processed.

E. Devise, install and maintain supplemental accounting sub-systems using personal computers or direct access to the computer mainframe.

F. Coordinate all accounting output requirements and ensure that it conforms to this regulation.

G. Serve as the Systems Security Officer (SSO) for the accounting activity. Request and justify the acquisition of accounting ADP equipment. Control the access to specific data files and programs. Develop and disseminate ADP equipment use and security guidelines and monitor automation equipment and program usage. Coordinate, control and conduct ADP training for accounting.

020305. Managerial Accounting. Managerial accounting functions are split between DFAS and the Army at capitalized sites. The following provides a guideline for identifying responsibility to these two entities:

A. Level 1 provides the financial/program managers an explanation of what occurred during a specific reporting period. It incorporates the certification of standard accounting systems; the analysis and verification of expenses, obligations, commitments, and outstanding order data; detailed validation of accounting information contained in various accounting products; interfacing, analysis, and reconciliation of data between general ledger accounts, subsidiary accounts, and feeder information sources; and other reviews and validations required by the Chief Financial Officers Act, other legislation, and Department of Defense (DoD) guidance. The DFAS assumes responsibility for Level 1 managerial accounting.

B. Level 2 provides additional analysis and control to financial/program managers and commanders based on the information developed at Level 1. It takes and integrates this information with other programmatic information to perform micro-level analysis as it relates to a specific program or organization. The managerial accountant at this level would determine how and why any variance occurred in relation to program operation. The Army retains responsibility for Level 2 managerial accounting.

0204 CONSTRUCTION AND MAINTENANCE OF ACCOUNTING (FUND EXECUTION) RECORDS

020401. Title 44 of U.S. Code (U.S.C.). Title 44 of the U.S.C. defines "records" as "all books, papers, maps, photographs, computer listings, financial statements, machine-readable materials or other documentary materials, regardless of the physical form or characteristics." Machine-readable materials include such items as microforms, sound recordings, magnetic disk, magnetic tape, and other record media. All of these records, regardless of how produced, are subject to the restraints and controls of this regulation.

020402. Site Audit Program. The advent of the site audit program and the related shift in emphasis from financial "transaction" audits to broader financial and programmatic audits expanded the General Accounting Office (GAO)'s interest in records beyond those related to accountable officers' accounts. In short, accountable officers' records encompass practically all documents supporting disbursements or collection of money. Included in the definition of accountable officers' accounts are schedules, and machine-readable versions of accountable officers' accounts produced with GAO approval. If the agency's accounting system requires certain documents to support vouchers and/or schedules, include these documents in the accountable officers' account collection of documents.

020403. Documentation Requirements. Document clearly all transactions and other significant information supporting the transactions. Make documentation available for examination which will facilitate tracing the transaction and related information before the transaction occurs, while it is in process, to after it is completed. This standard applies to the entire process of a transaction which includes the initiation and authorization, all aspects of the transaction while in process and, its final classification and function in the records.

0205 PHYSICAL CONTROL OF INCOMING FINANCIAL DOCUMENTS

020501. Transmittal Letters.

A. All serviced activities (both internal and external to the OPLOC/finance and accounting office (FAO)) will submit required accounting documents to the accounting activity with a transmittal letter (TL). The accounting activity will advise and provide the serviced activities with any specific instructions needed.

B. As a minimum, each TL will contain a control number (sequentially numbered starting with one (1) from the beginning of each month), the date the TL was prepared, and the number of documents that are attached. Annotate the last TL for each month as "FINAL".

C. The accounting activity will maintain a transmittal letter control log or file for each serviced activity. This can be done manually or through a computer system. Show the name of the activity, the month, and the sequential number of the transmittal received from that activity during the month. As transmittals are received, note the numbers received in the log and date/time-stamp the documents. Investigate duplicate or missing numbers immediately and resolve prior to month-end.

D. Serviced activities will submit accounting documents daily to the accounting activity. Those serviced activities generating only a few small dollar value transactions, may submit transmittal letters less frequently, but must do so at least weekly. Ensure that all transmittal letters for a given month are submitted to the accounting activity by the month-end cutoff established by the accounting activity.

020502. Automated Commitment System. If an automated commitment system is being used that electronically passes obligation data to the accounting system, the originating office will store and maintain control over the obligation documents. Obligation documents will be retained for three years.

0206 PHYSICAL CONTROL OVER INTERNAL PROCESSING OF FINANCIAL DOCUMENTS

020601. Block Ticket Control. Place all financial documents from external sources immediately under block ticket control. This requirement also includes internally generated accounting documents, such as computer error listings. Once placed under block ticket control, validate each block to ensure timely processing. Process all blocks of documents into the accounting system by month-end. Show total dollar value of the documents attached, the date, and the internal routing for processing the documents on each block ticket. Use Department of Army (DA) Form 3974 (Installation Block Ticket) or a similar locally designed form. Maintain logs (normally by the accounting operation branch/control branch) to show the status of all outstanding (unprocessed) block tickets. As a minimum, show the block ticket number, preparation date, location or status of block, and the date processing was completed. Review the log daily to ensure that processing is completed within the current accounting period.

020602. Block Ticket Control of Collection and Disbursement Vouchers. This paragraph pertains to those accounting activities that do not receive disbursing support from DFAS Center for Operating Forces - Indianapolis' Directorate for Central Disbursing (DCD). Receive collection and disbursement documents daily from the disbursing branch. The accounting activity (normally the Internal Control and Analysis Branch/Analysis and Reconciliation (A&R) Branch) will review these vouchers to ensure that all vouchers are present, complete, and accurate. Retain original vouchers in a locked file until processed. Maintain and retain accounting's copies of vouchers, citing the installation's funds, under block ticket control and process through the accounting activity. Maintain TFO copies of vouchers for the weekly transmission to the funded installation. Pick up (normally the Accounting Operations Branch/A&R branch) copies of collection vouchers placed in locked boxes outside the disbursing branch daily and reconcile against the original collection vouchers.

020603. Filing. After processing documents into the accounting system, separate supporting documentation from the block ticket and file in the appropriate area. Normally after month-end processing, file disbursement and collection vouchers either by month and voucher number or in the unliquidated obligation/accounts receivable files. File other types of documents accordingly.

0207 DISPOSITION OF ACCOUNTING RECORDS OF INACTIVATED INSTALLATIONS AND ACCOUNTING ACTIVITIES

020701. Active and Inactive Accounting Records. Active and inactive accounting records will be disposed of when an OPLOC/FAO is inactivated or an installation closes. Accounting records are considered active until all accounts are paid, unexpended balances withdrawn, and all deposit fund balances cleared. All other records are considered inactive and are disposed of as prescribed in AR 25-400-2, The Modern Army Record Keeping System (MARKS). Active accounting records will be forwarded to the successor accounting activity (gaining activity). See Table 2-1 for an accounting activity base closure checklist.

020702. Closing Activity. The closing activity will:

- A. Reconcile unliquidated obligation (ULO) and accounts receivable balances to the supporting documentation.
- B. Ensure that budget clearing and deposit fund accounts' records are completely identified as to whom the money is owed or the specific fund to be reimbursed. Obtain a copy of the Disbursing Officer Deposit Fund Activity report, RCS CSCOA-27, from the DFAS Center for Sustaining Forces - Indianapolis for reconciliation and certification purposes.
- C. Prepare a list (two copies) of the documents supporting the unliquidated obligations and accounts receivable. The original of this list will accompany the records sent to the receiving activity. Submit the other copy to the headquarters of the inactivated installation when the installation is closing.
- ★ D. Transfer balances in the DO budget clearing and deposit fund accounts to the gaining activity. The closing activity will submit a detailed list of the persons owed or funds to be paid along with any documents or backup information with an Standard Form (SF) 1081 (Voucher and Schedule of Withdrawals and Credits) to the receiving accounting activity. The gaining activity will approve the data, sign the SF 1081 agreeing to accept the balances noted, and return only the SF 1081 to the closing activity. The closing activity will validate the SF 1081 and forward as a TFO to the gaining activity. Balances in 21F3875.8825 and 97F3875.8825 cannot be transferred to the gaining activity and must be resolved and corrected by the closing activity. Coordinate with DFAS Center for Sustaining Forces - Indianapolis, Accounting Systems and Procedures regarding specific procedures to be used in closing out the installation records.
- E. Support account balances transferred to the gaining activity by appropriate documentation. Support the transfer of prior year execution data balances to the gaining activity with journal vouchers. The closing activity will prepare journal vouchers transferring balances for the following: unobligated balances; unliquidated obligations (direct and reimbursable); payables; undelivered orders; advances; unfilled customer orders; reimbursable receivables; and DO budget clearing and deposit fund account balances. This will include a set of certified accounting reports.

F. Submit supporting documentation for contracts, orders, and receivables transferred to the gaining activity. Provide documentation to substantiate receivable balances, unfilled orders, and direct and reimbursable obligations.

G. Accomplish the following when transferring general ledger account balances:

1. Prepare a pre-closing trial balance.
2. Prepare and post adjusting entries.
3. Close nominal accounts to real accounts (nominal and real accounts are described in Chapter 6).
4. Prepare a post closing trial balance.
5. Prepare a journal voucher closing the real accounts.

020703. Gaining Activity. The gaining activity will:

A. Process all transactions and maintain files separately from other accounts.

B. Continue to use the accounting classifications of the closed activity for all transactions and documents pertaining to that activity, except for budget clearing and deposit fund accounts. Once accepted, the budget clearing and deposit fund accounts of the closing activity become part of the gaining activity accounts.

C. Prepare separate accounting reports.

D. Take aggressive action to close out the records of the closing activity.

E. Establish the closing activity's budget clearing and deposit fund accounts as part of its cumulative collections.

F. Initiate action to clear the budget clearing and deposit fund account balances as soon as possible.

G. Take any other actions necessary to complete the accounting and reporting of the closed activity's records and make disposition (AR 25-400-2).

0208 RETENTION AND DISPOSITION OF UNCLASSIFIED ORIGINAL MONEY
ACCOUNT PAPERS

020801. Introduction. Protection of government records is required by law, primarily the Federal Records Act of 1950, as amended, and the Paperwork Reduction Act of 1980. Title 44, U.S. Code, Chapters 21, 29, 31, and 33 established the basis for records management programs in Federal agencies. The National Archives and Records Administration (NARA) regulations, pertaining to records management by Federal agencies, are located in Title 36, Code of Federal Regulations (CFR), Chapter 12. The General Services Administration (GSA) records management regulations are part of its Federal Information Resources Management Regulations (FIRMR) and are located in Title 41, CFR 201.

020802. Guidance. The DFAS Center for Support Activity - Indianapolis, Directorate for Resource Management (DRM) will provide records management guidance and customer service to the DFAS Indianapolis Network. However, the responsibility for retaining and transferring original “money account papers” has been delegated to the accounting activities and military pay input documents to the Defense Military Pay Office (DMPO).

020803. Records Retention and Disposition. The most commonly created documents to be retired are:

A. DO Accounts Records. These are disbursement, collection and journal vouchers, contracts, receiving reports, invoices, schedules, statements of transaction and accountability and other supporting documents. These documents have a retention of 6 years and 3 months but may be retired to a designated Federal Records Center (FRC). MARKS file number (FN): 37-103dd, AR 25-400-2

B. Defense Joint Military Pay System (DJMS) Substantiating Documents. These are pay inquiry, personnel action, advance pay and other related documents. These documents have a retention of 6 years and 3 months but may be retired to a designated FRC. MARKS FN: 37-103dd

C. Army Reserve Component Payroll. These documents have a 56-year retention but may be retired to a designated FRC. MARKS FN: 37-103dd(3)

D. Foreign Military Sales (FMS). FMS vouchers (series 980,000) will be identified both on the document and the SF 1219 (Statement of Accountability). The retention of FMS documents and case files is 10 years from the date of closure. However, due to the current visibility and ongoing investigations by the Department of State, destruction or retirement of FMS case files and documents are suspended until further notice. MARKS FN: 37-80a

020804. Document Preparation and Inquiries.

A. Original money account papers and related documents are to be maintained in such a manner as to guarantee that any inquiries made to the FRC can be answered expeditiously. Protection of government records is a responsibility that is mandatory at all levels. Vouchers and supporting documents will be filed and boxed in voucher number order in the following sequences:

1. Collection vouchers -- voucher range 000,001 to 099,999.
2. Army Reserve Component Payroll -- voucher range 100,000 to 199,999.
3. Contracts and other commercial payments and supporting documents -- voucher range 200,001 to 299,999.
4. Civilian Payrolls -- voucher range 300,000 to 399,999.
5. Travel Settlement -- voucher range 400,000 to 499,999.
6. Travel Advances -- voucher range 500,000 to 599,999.
7. Active duty military payments, manual -- voucher range 600,001 to 649,999.
8. Active duty military payments, other -- voucher range 650,001 to 699,999.
9. Miscellaneous vouchers -- voucher range 700,001 to 799,999.
10. Military permanent change of station (PCS)/separation travel settlement -- voucher range 800,001 to 849,999.
11. Military PCS/separation travel advance -- voucher range 850,001 to 899,999.
12. Adjustment vouchers not affecting accountability -- voucher range 900,001 to 979,999.
13. FMS transactions -- voucher range 980,001 -- 999,999.

B. The abstract folder will be in the first box and will contain Collection Vouchers--000,001 to 099,999, Deposit Tickets, Debit Vouchers, monthly Statement of Accountability, DD Form 2666 (Transmittal of Statements and Vouchers), and SF 135 (Records Transmittal and Receipt).

C. A box may contain different voucher ranges, i.e., 001,000 through 220,000. National Guard and Reserve Payroll documents are 56-year type records that will require a separate SF 135. All boxes can be shipped at the same time.

020805. Records Retirement. Noncurrent records that have been inactive for 90 days and have at least 1-year retention remaining may be retired. Records are prepared for

retirement by arranging the records in order, by fiscal year, and properly storing in the appropriate container. Prior to requesting the accession number from the FRC, each SF 135 will be reviewed and approved by the DFAS Center for Support Activity - Indianapolis' records manager. This can be accomplished either through the mail or facsimile transmission. The mailing address is DFAS Center for Support Activity - Indianapolis, ATTN: IN/ECHD (Records Manager), 8899 E. 56TH Street, Indianapolis, IN 46249-0206 or facsimile 317-510-1695. The Records Manager will review the draft SF 135, identify corrections if necessary, and return the SF 135 to the sender. The corrected SF 135 will be submitted to the FRC for the assignment of an accession number. The FRC will return the SF 135 with accession number to the sender. Receipt of the SF 135 with the accession number is the authorization to ship.

020806. Numbering Boxes for Shipment. After receipt of approved SF 135, use a black felt tip marker to write the accession number in the upper left hand corner of each box, using numbers at least 1.5 inches high. Write the box number in the upper right hand corner. Begin with box number 1 and include the total number, such as 1 of 10, 2 of 10, etc. Do not use glued-on or taped labels to supply additional identifying information. No standard method of affixing labels is effective in long-term center storage. The side of the box may be used to write any information concerning box content. Shipments that are improperly taped or marked may not be accepted. Any additional freight charges will be the responsibility of the original shipping agency.

020807. Shipments. Shipping records to the FRC will be accomplished by the least expensive means available. The site Transportation Officer may be able to provide a Government Bill of Lading (GBL) for use of a commercial carrier. If possible, the field site should palletize shipments of 15 or more boxes. The shipment must be received at the FRC within 90 days of receipt of authorization to ship (approved SF 135), otherwise the SF 135 will be returned and the accession number canceled. If an accession number is canceled, a new SF 135 must be resubmitted for approval prior to the records being shipped. Upon receipt of a shipment, the FRC assigns location numbers and returns the completed SF 135 to the sender. This becomes a record for reference. The information on the SF 135 will aid in the retrieval process.

020808. Retrieval. Records may be retrieved from the FRC by providing adequate information that should be identified on the SF 135. Optional Form (OF) 11 (Reference Request-Federal Records Center) is required for all non-electronic requests. A separate OF 11 is required for each item requested. The site must include the accession number, box number, and FRC location. Pertinent information such as voucher number, name, disbursing station symbol number (DSSN), etc. should be included in remarks. It is preferred that documents be requested via the FRC Centers Information Processing System (CIPS). The CIPS request is the quickest and most cost effective. For CIPS implementation, the site will need an International Business Machines (IBM) personal computer, a modem meeting V.32 IEEE standards (1200-9600 BPS) and communications software capable of emulating an IBM 3270 terminal, i.e., ProComm Plus for Windows 2.11. CIPS requires the requester to provide the accession number, box number, and other relative information. Once input and transmitted, the request is received with 24 hours. Research, retrieval, and mailing are reduced to 7-10 days. Contact the FRC at

937-225-2878 for additional CIPS information.

020809. Forms Distribution. A copy of the monthly DD Form 2666 will be sent to the DFAS Center for Support Activity, ATTN: DFAS-IN/ECHD within 5 days after the accounting period ends. A copy of each completed SF 135 will be sent to the DFAS Center for Support Activity - Indianapolis, ATTN: DFAS-IN/ECHD within 5 days after delivery from FRC.

020810. Records Transmittal and Receipt Preparation. SF 135 and SF 135-A (Records Transmittal and Receipt Continuation) are the required forms to retire records. The SF 135 is used to ensure required accountability and standards for research are maintained. Describe the records in sufficient detail on the SF 135 to permit retrieval of specific documents within statutory time limits. Records may be retrieved from the FRC by providing adequate information that should be identified on the SF 135. Most of the SF 135 is self explanatory. However, to maintain uniformity, the following is provided.

- A. Item 1 -- Federal Records Center, 3150 Springboro Road, Dayton, OH 45439.
- B. Item 2 -- The accounting activity, DMPO director or designate. Original Signature.
- C. Item 3 -- Name, area code, phone number of the person to contact concerning the records for the SF 135s. Commercial phone number or E-Mail address.
- D. Item 4 -- Leave blank. The FRC will sign upon receipt of records.
- E. Item 5 -- The site complete mailing address with DSSN. Centered in block.
- F. Item 6 -- Specific instructions follow:
 - 1. Columns a, b, and c -- Leave blank. FRC will designate an accession number and return the form. Example: 507-97-0037
 - 2. Column d -- Enter the total number of boxes for this SF 135.
 - 3. Column e -- 1/5, 2/5, 3/5, 4/5, 5/5
 - 4. Column f -- At the top, identify the site, the DSSN and date of records, indicate type of records, how they're organized (by Disbursing Officer Voucher (DOV), chronological, etc.), and if Privacy Act information is included. Next to the corresponding box number enter a brief description of the box contents. Remember the FRC is expected to retrieve the documents in a timely manner, so keep it simple yet precise. This information will be in greater detail on the individual box listing.

5. Column g -- Type R in this column to indicate that the contents are restricted.

6. Column h -- Type MARKS, 25-400-2, FN: 37-103dd (Money Papers) or appropriate file number.

7. Column i -- Disposal, 6 years, 3 months from date of records, if applicable.

8. Columns j, k, l, and m -- Leave blank. Upon receipt of the records, the FRC will fill in these columns and return the completed SF 135 to the originator.

020811. Accounting for DO Money Account Papers.

A. The accounting activity's responsibility is to use the original vouchers to reconcile the DO's accountability; i.e., what the DO has processed/reported to what has been processed into the accounting system. This includes reviewing each original document to ensure that changes have not been made. During the month and at month-end, after balancing and submission of the Statement of Accountability (SOA) (RCS CSCFA-302-A) and the Statement of Transactions (SOT) (RCS CSCFA-302-T) reports, accounting activities will secure all original vouchers, sorted by month, in either a locked area or securable filing cabinets. Once documents are received from the disbursing office, do not store in the disbursing officer's vault.

B. The accounting activity will continue to ensure reliable personnel from the accounting activity have the only access to these original documents. At no time will original documents be authorized to leave the control of the accounting officer or the designated person(s) having control over these documents. The original documents will not leave the secured area except when the designated person(s) is required to make a copy for research and inquiries. The account holder may be held liable for the loss of original documents, original documents not signed, original documents altered, etc., for cases of loss of funds.

C. The above instructions do not apply to classified documents. See Chapter 9 for guidance on classified documents.

★ D. The operational review and analysis sections (formerly quality assurance) of the OPLOC/FAO (or other organization having an accounting activity) will incorporate the above policies and procedures into their reviews. Report discrepancies to the director or designated individual immediately. Lost or altered documents will require an immediate investigation for loss of funds in accordance with the DoDFMR, Volume 5.

E. When an accounting activity is to be closed and another accounting activity is assigned the accounting function, the closing activity will transfer all original money account papers to the gaining activity. The gaining activity will retain these documents on site until it is proper for transfer to the federal records center.

★ **CHECKLIST FOR OPLOC/FAO CLOSURE**A. Accounting

1. Has a review of open commitments, unliquidated obligations and accounts receivable been accomplished with the program activity director?
() YES () NO (explain)
2. Have all unliquidated obligations and accounts receivable been reconciled to the supporting documentation?
() YES () NO (explain)
3. Have obligations been adjusted or canceled that are not for bona fide need or for which disbursements will not be required?
() YES () NO (explain)
4. Have all adjustments, including contract modifications, been recorded and is there evidence of supporting documentation?
() YES () NO (explain)
5. Are all DD Forms 2406 (Miscellaneous Obligation Document) properly justified?
() YES () NO (explain)
6. Has a list been prepared of the documents supporting the unliquidated obligations and accounts receivable?
() YES () NO (explain)
7. Are all DO budget clearing and deposit fund account balances supported with proper documentation (that is, date of each transaction, date transaction originated and substantiating documentation to support all amounts - payee name, check number, and so forth?)
() YES () NO (explain)
8. If any part of question 8 above is "NO", have loss of funds procedures been initiated?
() YES () NO (explain)
- ★ 9. Are the departmental suspense appropriations clear?
 - a. 21 (or 97) F3875.1110
() YES () NO (explain)

Table 2-1

b. 21 (or 97) F3875.2220
() YES () NO (explain)

c. 21 (or 97) F3875.8825
() YES () NO (explain)

★ 10. Has the DFAS Center for Sustaining Forces - Indianapolis been contacted to verify installation balances for account 21 (or 97) F3875.8825?
() YES () NO (explain)

11. Has a statement been signed, by the predecessor and successor finance and accounting officer/defense accounting officer, confirming contact with the DFAS Center for Sustaining Forces - Indianapolis on identifying outstanding balances and any problems associated with these?
() YES () NO (explain)

12. Is the statement in item 11, above, included with the transfer documentation?
(Note: Documentation will include a certified copy of the RCS CSCOA-27 report.)
() YES () NO (explain)

13. Have retained accounts been prepared for shipment?
() YES () NO (explain)

14. Has determination been made as to where retained accounts are to be shipped?
() YES () NO (explain)

15. Has the gaining accounting activity been notified of anticipated shipping date, present location of records, name and DSSN, and period covered by accounts to include approximate cubic feet?
() YES () NO (explain)

16. Have retained accounts been shipped to the accounting office assuming control of the function?
() YES () NO (explain)

B. Accounts Payable

1. Have all contracts/delivery orders awarded before (NOTE: Insert date when this is accomplished) been paid?
() YES () NO (explain)

Table 2-1 (continued)

2. Has DA Form 3900 (Bills-Register-Card) or the automated commercial accounts payable (CAPS) records been updated and completed for all contract files?

() YES () NO (explain)

3. Are all contract folders complete and do they include copies of all SFs 1034 (Public Voucher for Purchases and Services Other than Personal)?

() YES () NO (explain)

4. Are all miscellaneous correspondence and report files, Daily Activity Report (DAR), RCS CSCOA-67, Prompt Payment Act (PPA), and so forth, complete to include all supporting documents?

() YES () NO (explain)

C. Disbursing

See DoDFMR, Volume 5.

D. Nonappropriated Funds - Central Accounting Office

See DoDFMR, Volume 13.